

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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In the Matter of:

THE APPLICATION OF FIRST LIBERTY)
BANK OF CALVERT CITY, KENTUCKY,)
AS REPRESENTATIVE FOR RED WING)
UTILITY COMPANY, INC., FOR AN) CASE NO. 8168
ORDER AUTHORIZING ADJUSTMENT OF)
RATES FOR THE SEWAGE TREATMENT)
FACILITIES LOCATED IN:)

1. Golden Acres, Marshall County
2. Gateway, Marshall County
3. Holifield Heights, Graves County
4. Blandville West Estates, McCracken County
5. Green Acres, McCracken County
6. Fieldmont Estates, McCracken County

O R D E R

IT IS ORDERED that First Liberty Bank of Calvert City, Kentucky, as representative for Red Wing Utility Company, Inc., shall file an original and five copies of the following information with the Commission, with a copy to all parties of record, by June 15, 1981.

- (1) A detailed depreciation schedule pursuant to 807 KAR 5:071E Section 3 (2d).
- (2) Copies of all service contracts pursuant to 807 KAR 5:071E Section 3 (2c)
- (3) A description of applicant's property pursuant to 807 KAR 5:071E Section 3 (2f)
- (4) What period is the basis for the balance sheet and income statement contained in Exhibit I?
- (5) Provide a detailed breakdown in accordance with the uniform system of accounts of the total utility plant in service.
- (6) Provide a detailed analysis of the use of the proceeds of

all long term debt issued since the inception of the utility including the following:

- a. Check or voucher number and date
 - b. Payee
 - c. Amount
 - d. Detailed description of purchase
 - e. Account charged
- (7) Provide the same analysis as requested in item 6, for the use of all proceeds of all contributions in aid of construction.
- (8) Provide an amortization schedule for all long term debt outstanding at the end of the test period.
- (9) Provide copies of all loan documents (mortgage agreements, promissory notes, etc.) for each note outstanding at the end of the test period.
- (10) Provide an explanation of the changes in the following balance sheet accounts during the test year:
- a. 141 - Notes Receivable
 - b. 146 - Accounts Receivable from Associated Companies
 - c. 183 - Other Deferred Debits
 - d. 234 - Accounts Payable to Associated Companies
- (11) Provide a detailed explanation of the following other income items contained on the test year income statement:
- a. 422 - Gain on Disposition of Property
 - b. 423 - Forgiveness of Debt
- (12) Provide the following information for each employee or officer of Red Wing Utility receiving any form of compensation during the test year and for the five preceding calendar years:
- a. Name
 - b. Total annual compensation
 - c. Account charged
 - d. Position
 - e. Duties and responsibilities
 - f. Amount of time involved in performing these duties and responsibilities
- (13) Provide a detailed analysis of the costs incurred in the following expense accounts for the test period:
- a. 701 - Labor and Expenses
 - b. 712 - Maintenance of Collection System

- c. 713 - Maintenance of Pumping System
- d. 714 - Maintenance of Treatment Plant
- e. 903 - Customer Records and Collection
- f. 929 - Transportation Expense
- g. 930 - Miscellaneous General Expense

This analysis should show the date, vendor, reference (i.e. voucher number, etc.), dollar amount and a brief description of each expenditure.

- (14) Provide a detailed analysis of Account 238, Other Current and Accrued Liabilities and Account 232, Accounts Payable.

Done at Frankfort, Kentucky, this 19th day of May 1981.

PUBLIC SERVICE COMMISSION



For the Commission

ATTEST:

Secretary